1   State of Arkansas

2   86th General Assembly

A Bill

3   Regular Session, 2007   HOUSE BILL   1296

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5   By: Representative Glidewell

6   By: Senator Altes

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For An Act To Be Entitled

10   AN ACT TO EXEMPT THE GROSS RECEIPTS DERIVED FROM

11   SALES OF EQUIPMENT USED FOR PARTICIPATION IN THE

12   ARKANSAS WIRELESS INFORMATION NETWORK TO

13   MUNICIPALITIES OR COUNTIES FROM THE ARKANSAS

14   GROSS RECEIPTS TAX AND THE ARKANSAS COMPENSATING

15   TAX; AND FOR OTHER PURPOSES.

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Subtitle

18   AN ACT TO EXEMPT THE GROSS RECEIPTS

19   DERIVED FROM CERTAIN SALES OF EQUIPMENT

20   USED FOR PARTICIPATION IN THE ARKANSAS

21   WIRELESS INFORMATION NETWORK FROM SALES

22   AND USE TAXES.

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25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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27   SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended

28 to add an additional section to read as follows:

29   26-52-441. Equipment purchased for the Arkansas Wireless Information

30 Network.

31   The gross receipts or gross proceeds derived from the purchase of

32 equipment by municipalities and counties to be used for participation in the

33 Arkansas Wireless Information Network are exempt from the taxes levied under

34 the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq.

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36   SECTION 2. Arkansas Code Title 26, Chapter 53, Subchapter 1 is amended

1 to add an additional section to read as follows:

2   26-53-148. Equipment purchased for the Arkansas Wireless Information

3 Network.

4   The purchase of equipment by municipalities and counties to be used for

5 participation in the Arkansas Wireless Information Network is exempt from the

6 taxes levied under this subchapter.

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8   SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act shall become

9 effective on the first day of the calendar month following the effective date

10 of this act.

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